

EXHIBIT C



Sears Roebuck Acceptance Corp.
3711 Kennett Pike
Greenville, DE 19807

Keith E. Trost
President

April 26, 2006

BNY MidWest Trust Company
Ms. Mary Callahan
Asst. Vice President
2 N. LaSalle Street, Suite 1020
Chicago, IL 60602

RE: SRAC MTN Series B – Increase Availability

Dear Ms. Callahan:

Confirming your telephone conversation today with Jodie Quinn, please accept this letter as your authorization to increase the availability on the SRAC MTN B Series by \$1B to a total of \$2B.

Please acknowledge your agreement to this increase of the availability by signing and returning, a copy is enclosed for your files.

Please contact me at 302.434.3114 if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Keith E. Trost", is written over a horizontal line.

KET:mak

Agreed and Accepted: Mary Callahan Dated: 5/1/06 A-D 4/26/06